MYSORE

P 29E

Secl. H-27—g5,000 31 10 52.

MYSORE Home (1953) Department.

MS SERIES.

Passed
2
LW

G.O. NO. 2047

Dated 26--6--1953

FOR MYSORE STATE

[Despatch Abstract.]

BUILDIN S - Police - Bellary district - Civil Poineer Force Barracks - Payment of taxes to Municpality - Sanctioned.

65232 14/4

From
Shri T.G. Sanjevi, M.A., I.P.,
Inspector-General of Police,
Madras.4.

To
The Secretary to the
Government of Madras,
Home Department.

R.C.No. 482/HB/52 Dated 12th April 1952.

Sir,

Sub: Buildings - Bellary - Civil Pioneer Force Barracks - payment of taxes to the Municipality - Orders requested.

Ref: Public Works Department memorandum No. 6212. H/47-1 dated 22.12.47 (Copy enclosed)

*****

I enclose for the information of the Government a copy of the letter R.C.No. 569-51-B2 dated 16.3.52 of the Commandant, Special Armed Police III Battalion Bellary regarding the payment of taxes on land for the civil pioneer Force Barracks at Bellary.

2. As the claim for the taxes on land by the Municipal Commissioner Bellary is a belated one, and as there is no specific mention for the payment of the taxes on land in the Government memorandum cited, I request the specific orders of the Government for the payment of Rs. 921.9.0 (Rupees nine hundred and twenty one and annas nine only) towards the taxes on land for the above buildings.

for Inspr.-Genl. of Police.

RN 9.4.

Original at p 3701 D

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

3

...

Memorandum No. 6212 H/47-1 dated 22nd December 1947.

.....

Sub: Civil Pioneer Force - Bellary Barracks - Transferred to the Police Department - payment of property tax to the Municipality
Ref: From the Collector of Bellary D.Dis. 8009/45-B6 dated 4.12.47
P.W. Memorandum No. 6256 J/46-1 dated 25th January 1947.

...

The Collector is requested to inform the Commissioner, Bellary Municipality that the Madras Civil Pioneer Force , Barracks at Bellary have been transferred permanently to the Police Department with effect from 21st November 1947 and that therefore notices of demand of property tax should be sent in future (including for the half year ending 31st March 1948) to the Inspector General of Police and not him (the Collector) for payment.

(2 s. J

P.C. Mathew.
Deputy Secretary to Government.

To xx . . . . .
To the Inspector General of Police., Madras.

(True Copy)

for Inspr.-Genl. of Police.

BN 9.4.

5

Copy of letter R.C.No. 569.51.B.2. dated 16th March 1952 from the Commandant III Bn., S.A.P. Unit, Bellary to the Inspector General of Police, Madras.4.

...

Sub: Civil Pioneer Force Barracks at Bellary - Transfer to Police Department - Payment of taxes to the Municipality.

Ref: Memorandum No. 6212 . H. 47. I dated 22.12.1947 of the Public Works Department Madras, and Chief Office Endt. R.C.No. 2134 H.B. 47 dated 30.12.47 (Copy enclosed for ready reference)

...

The Madras Civil Pioneer Force Barracks at Bellary were transferred to the Police Department with effect from 21.11.47 and were on the books of this Department till 1.2.51. The barracks were handed over to Public Works Department on the forenoon of 2.2.51 - Vide letter No. 384. B.5.51 dated 6.2.51 (Copy enclosed) of the District Superintendent of Police, Bellary.

2. As instructed in Government Memorandum referred to above the demand notices for the property taxes on M.C.P.F. Buildings for the half years 1947.48 (II Half) to 1950.51 (II half) were received and paid by this office as and when the demand notices were received.

3. The Municipal Commissioner, Bellary has now sent me 7 supplemental demand notices for the same periods for a total value of Rs. 921.9.0 being the taxes on land occupied by and appurtenent to M.C.P.F. Buildings. When he was asked for the circumstances in which the demand notices could not be issued during the relevant half year periods, he states that the land tax was exempted by the Collector of Bellary for the duration of the war and that the matter was under correspondence for ascertaining the exact date of cessation of the second world war.

4. I, therefore, request to be informed whether this belated claim may now be admitted.

****

Copy of letter R.C.No. 384. B.5.51 dated 6th Feb. 1951 of the District Superintendent of Police, Bellary to the Inspector General of Police, Madras.

..

Civil Pioneer Force Buildings at Bellary - Taking over by the Public Works Department - Report of.

Ref: Chief Office Memorandum R.C.No. 2484. HB.50 dated 23.11.1950.

...

The Madras Civil Pioneer Force Buildings at Bellary ordered to be taken charge of by the Public Works Department were handed over to the Sub Divisional Officer, Public Works Department, Bellary on the forenoon of 2.2.51 and a guard of 2 constables of the Armed Reserve employed to watch the buildings was withdrawn at 8 P.M. on the same day.

.....

(True Copies)

for Inspr.-Genl.of Police.

RN 9.4.

HOME DEPARTMENT

Memo. No. 65232 Pol. III /52-5 Dated 15.7.52

Buildings - Police - Bellary - Civil Poineer Force Barracks - Payment of taxes to ~~the~~ Municipality.

Ref:- From the I.G. of Police, letter No. R.C. 482/HB/52 dated 12.4.1952.

The I.G. of Police is informed that unde the taxation rules, the Municipal Authorities can claim ~~the~~ arrears of any taxes due to them for only two half years immediately preceeding current claim. He is requested to report, not later than ~~12.6.52~~ 15.8.52, when the Bellary Municipality actually preferred the claim for the taxes on land and buildings at Civil Poineer Force Barracks at Bellary and the amount that has to be paid to the Municipality towards the taxes as admissible under the taxation rules referred to above. The I.G. is also requested to state whether notice of vacancy has been sent to the Municipality in respect of these barracks and whether any remission of taxes could be claimed from the Municipality after payment of the arrears of taxes is sanctioned and paid

To

The I.G. of Police,
Madras.4.

(R.D. ~~20.6.52~~ 16.8.52).

From

SRI T. G. SANJEVI, M.A., I.P.,
Inspector-General of Police,
MADRAS-4.

To

THE SECRETARY TO THE
GOVERNMENT OF MADRAS,
HOME DEPARTMENT.

RC. No.1171/HB/52....., dated 14th August . 1952 .

Sir,

SUB: Buildings - Bellary District - Civil Pioneer Force Barracks - Payment of taxes to the Municipality - certain particulars - furnished.
Ref: Home Department Memorandum No.65232 Police III/52-5 dated 15-7-52.

I enclose for the information of the Government a copy of letter Rc.569-51-B2 dated 29-7-52 of the Commandant, Special Armed Police, III Battalion, Bellary, furnishing the particulars called for in the Government Memorandum cited.

2. The tax on buildings in respect of the barracks has been paid by the Commandant regularly. The demand notices for tax on land were received by him only on 6-10-1951. The question to be decided now is regarding the payment of arrears of tax on land only and of limiting it to, two half years preceding the half year during which the demand for arrears of tax on land was actually made by the municipality viz. second half year 1950-51 and first half-year 1951-52. Out of these two half years, the Police Department has to pay the tax on land only for the second half year 1950-51 as the barracks were handed over to the Public Works Department on 2-2-51. The amount to be paid by this Department is Rs.113-15-0 only.

3. The total amount paid as tax on the buildings is Rs.1095-10-0 - vide column 3 of the statement furnished in the Commandant's letter. Out of this amount the Municipality has allowed a remission of Rs.116-5-0 in respect of the period for which vacancy was notified to them viz. 14-7-1949 to 31-3-1950.

4. I request the Government to pass early orders in the matter as the Municipality is pressing for the payment of the arrears in question.

for Inspr.-Genl. of Police.

Letter Rc.No.569.51.B2 dated 29th July 1952 from the Commandant, III Battalion, Special Armed Police Unit, Bellary.

Sub:-BUILDINGS - Police - Civil Pioneer Force Barracks - Payment of taxes to Municipality.
Ref:-Government Memorandum No.65232.Police III/52-5 dated 15-7-52 communicated with Chief Office Endorsement Rc.No.1171.HB.52 dated 23rd July 1952.

The Municipality has claimed taxes on buildings within the period allowed and the taxes were also paid by me regularly. As no notice of vacancy from 16-12-1947 to 13-7-1949, was issued, the remission for the periods 47.48 II half to 49.50(Ist half upto 13-7-49) was not sanctioned by the Municipality. The buildings were not registered as vacant from 14-7-1949 to 31-3-50 and vacancy remission of Rs.116-6-0 was also received from the Municipality. Since the buildings were registered as vacant from 14-7-49 and continued to be vacant till they were handed over to the Public Works Department no further notice of vacancy was issued to the Municipality after 1-4-1950. The Municipality have stated that no remission could be allowed on the barracks, as the notice of vacancy

P.T.O.

given by this Office in the year 1949-50(II half) cannot be taken into consideration for the year 1950-51 also, as laid down in Section 87(c) of M.D.M.Act. A statement showing the particulars regarding the taxes paid on buildings and the taxes to be paid on land and other particulars, is enclosed.

Period.	Date of receipt of demand notice for barracks only.	Amount paid as tax on barracks.	Amount to be paid as tax on land.	Remarks.
47.48(ii)	14-3-49	146-14-0	134-3-0	
48.49(i)	29-4-49	156--8-0	.39-14-0	
48.49(ii)	29-4-49	156-8-0	.39-14-0	
49.50(i)	7-7-49	156-8-0	139-14-0	Registered as vacant from 14-7-49 - vacanc remission: 53-13-0.
49.50(ii)	17-11-49	156-8-0	139-14-0	-do- 62-9-0
50.51(i)	30-1-51	161-6-0	113-15-0	-- 116.6.0
50.51(ii)	30-1-51	161-6-0	113-15-0	--
		1095.10.0	921-9-0	

All the demand notices for tax on the land were received in this Office only on 6-10-1951. The buildings were in charge of this Department from II half 1947-48 to 1-2-51, when they were handed over to Public Works Department.

-True copy-

for Inspr.-Genl.of Police.

ns.12/8.

4,798

HOME DEPARTMENT 11

Memo No. 65232-Pol.III/52-8, dated 23rd October 1952

BUILDINGS - Police - Bellary district - Civil Poineer Force Barracks - Payment of taxes to Municipality.

Copies of the correspondence noted on the margin are forwarded

(1) From the I.G. of Police, letter R.C.No. 482/HB/52, dated 12-4-52 and its enclosures.
(2) Memo No. 65232-Pol. III/52-2, Home, dated 15--7--1952.
(3) From the I.G. of Police, letter R.C. No. 1171/HB/52 dated 14-8-52 and its enclosure.

to the Chief Engineer, Public Works Department (Buildings).

2. The attention of the C.E. is invited to para 1 of the letter of the Commandant, III Battalion, S.A.P. R.C.No. 569/51 B2 dated 16-3-52 stating that the C.P.F. Barracks, Bellary were handed over to the P.W.D. Department on the F.N. of 2--2--1951. As the Buildings in question were in the Books of the Police Department till 1-2-51, it is proposed to sanction the payment of a sum of Rs. 113-15--0 representing ~~the~~ tax ~~for the building~~ for the 2nd half of 1950-51 on Land.

~~Since~~ the Buildings were subsequently retransferred to P.W.D. on the F.N. of 2--2--1951, it is presumed that the P.W.D. will have

P.T.O.

have to pay the taxes from 1st half of 1951-52. The C.E., P.W.D. is requested to confirm whether the presumption is correct and if so, whether the taxes for the 1st half of 1951-52 have already been paid.

To

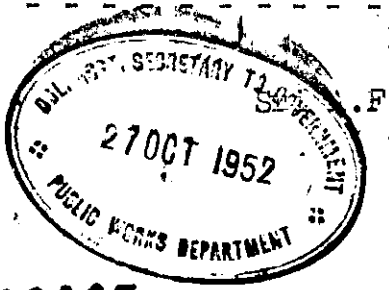
The C.E., P.W.D.
(Buildings),
Chepauk, Madras 5
(with a copy of pp.1-10 c.f.)
Copy to the I.G. of Police, Madras 4
(R.D. 1 month)

13

REVENUE DEPARTMENT
Subject.
***

TAX - Bellary District - Bellary Municipality - Property tax on the Madras Civil Pioneer Force grounds - 1946-47 & 1947-48 - Arrears - Payment - Report - Submitted.

Ref.A.1634/52-3 d/24--10--52.



89465

Sri M.F. ascarenhas, I.A.S.,
Secretary, Board of Revenue(L.R).

--

Sri S.A.Venkataraman, I.C.S.,
Commissioner for Land Revenue.

Read the following:-

From the Collector of Bellary, Ref.C.No.21806/51-B7 dated 4--4--52.
From the Collector of Bellary, L.Dis.21806/52-B7, dated 25--8--52.

--oOo--

REFERENCE:

Submitted to the Government.

2. The arrears of property tax demanded by the unicipal Commissioner, Bellary have become time barred. No explanations have been given by the unicipality for the delay. The Board therefore considers that there is no case for recommending sanction for payment of the arrear claim.

FOR SECRETARY.

To
The Secretary to Government, Public Works Department, Fort St.George, Madras.

CS.25 10.

2 14

PW.D (G2)

Home L.O.

6.11.53

7.11.53

The matter for this subject is in Home

P.W L.O. 89465-G/52-1

89465

Sec. C 15

COPY OF: Letter Ref.C.No.21806/51 B.7 dated 4--4--52 from the Collector of Bellary addressed to The Secretary to Government, Public Works Department, Fort St.George, Madras THROUGH The Secretary, Board of Revenue, Chepauk, Madras.

Sub: Arrears - Tax - Property tax on the Madras Civil Pioneer Force grounds at Bellary - Demand for 1 and a1 - Half years of 1946-47 and 1 Half year of 1947-48 - Payment sanction requested.

--

Ref: Re.No.70/51 dated 16-2-52 from the Municipal Commissioner, Bellary

---

The Municipal Commissioner, Bellary has sent an arrear demand for Rs.373-15-9 being the property tax on the land and buildings of the Madras Civil Pioneer Force for the following periods.

1946-47	1st Half year	Rs.122-12--0
1946-47	IInd Half year	Rs.122-12--0
1947-48	1st Half year	Rs.128--7--9
	Total	Rs.373-15--9

The M.C.P. grounds were in charge of the Revenue Department from 23--3--46 to 21-11-47. They were handed over to the Revenue Department on 23--3--46 by the M.C.P.F. unit as ordered in Government Memo No.1481-1/46-48 Public Works Department dated 4-3-46. They were subsequently handed over to the Police Department on 21-11-47 by the Revenue Department pursuant to Government Memo No.4464/J/H/46.33 (P.W.D.) dated 15-11-47. The Municipal Commissioner Bellary has claimed property tax on the M.C.P.F. grounds for the period the Revenue Department was in charge of them. The amount was neither paid to the Bellary Municipal Council before; nor had the Municipal council claimed it earlier. The Municipal Commissioner was asked to explain the delay in claiming the amount. He has written to say that the matter was under correspondence.

I request that the Government may be pleased to accord sanction the payment of the arrear tax to the Bellary Municipal Council.

Sd/-x x x x
for Collector.

/true copy/

COPY OF: Letter L.Dis.21806/52 B7 dated 25--8--52 from the Collector of Bellary addressed to the Secretary to the Board of Revenue, Madras.

Sub: ARREARS - Taxes Property tax on the M.C.P.F. grounds Demand for the periods 46-47-48 - Payment - report submitted.

Ref: Board's A.1634/52-1 dated 21-8-52.

The land occupied by the Madras Civil-Pioneer Force was in charge of the Revenue Department from 23-3-1946 to 20-11-1947. The Municipal Commissioner Bellary reports that he first presented his demand for the payment of the property tax on his reference 70/51 dated 4-10-51 after a delay of five years. But neither his reference nor the demand notices were received in this office.

2. The demand has become time barred. The Commissioner was requested to explain the circumstances under which the demand for the taxes was made so late. Though he was reminded on 2-6-52, 10-6-52, 10-7-52 and finally on 2--8--52, he has not replied. Presumably he has no grounds to substantiate the delay in claiming the tax even after a lapse of five years.

P.T.O.....2.

18/V
25.10

3. There is no special provision to sanction the arrears claimed after a lapse of five years and when su ficient reasons have not been adduced for the delay.

Sd/-x x x x x
for Collector.

/true copy/

Rvedam mlo
FOR SECRETARY.

CS.25.10.

P.W (G2)

Endt. No. 89465-G/52-1 d -10-52

Reference to the C.E. for remarks.

28.10.52

To the C.E., PWD. (Bldgs.) with a copy of ¶¶ 1-4 above.

G2

PUBLIC WORKS DEPARTMENT.

From Sri I.S. Venkatarama Ayyar, B.E., M.I.E.(Ind.), I.S.E., Chief Engineer, P.W.D. (General & Buildings), Chepauk, Madras.

To The Secretary to Government, Home Department, Fort St.George, MADRAS.

LETTER No. 8283 Wks/52-2 dated 30th December 1952.

Sir,

Sub:- Buildings - Police - Bellary District - Civil Poineer Force - Barracks payments of Taxes to Municipality.

Ref:- Government (Home) Department Memo.No.65232 Police III/52-8 dated 23-10-1952.

The presumption of the Government in para (3) of their Memo. cited above is correct. The property taxes due to the Municipality during the year 1951-52 have been paid by the Executive Engineer, Bellary Division.

for Chief Engineer, P.W.D. (General & Buildings).

wda/5-1.

Home Department. 19

G.O. Ms. No. 2047 dated 26.6.53

BUILDINGS - Police - Bellary district - Civil Poineer Force Barracks - Payment of taxes to Municipality - Sanctioned.

--

Read: From the I.G. of Police, letters Rc.No.482/HB/52, dated 12-4-1952 and Rc.No.1171/HB/52, d.14-8-52.
From the Board of Revenue, letter No.A.1634/52-3, dated 24-10-1952.
From the C.E., P.W.D. (Blgs.), letter No.8283 Wks/52-2, dated 30-12-1952.

--

Order:

The Govt. of Madras sanction the payment to the Bellary Municipality, of a sum of Rs.113-15-0 (Rupees one hundred and thirteen and annas fifteen only) being the property tax on the land occupied by and appurtenent to Civil Poineer Force Barracks, Bellary, for the Second half year of 1950-51.

2. The arrears of the land tax in respect of the barracks referred to in para 1, for the period prior to the 2nd half year of 1950-51 will not be sanctioned as the

~~2~~ 20

Bellary Municipality claimed the aprears during the 2nd half. year of 1951-52 and as the Municipal authorities can claim arrears ~~of~~ taxes due to them for only two half years ~~xxx~~ immediately preceding the half year ended 31-3-52 in which the land has been assessed to the property tax for the first time.

3. The expenditure sanctioned in para 1 should be met from the relevant sub-heads of appropriation under "29.Police"

16.2.53 16.2.53

16/2

To the I.G. of Police, Madras-4 (2 copies)
To the Board of Revenue, Madras-
To the C.E., P.W.D. (Blgs.), Madras-5.
To the A.G., Madras through the Finance Department.
To the Finance Dept.

BUILDINGS - Police ~~B~~ Bellary - Civil Poineer Force Barracks - Payment of taxes to the Municipality.

From the I.G. of Police, Letter R.C.No. 482/HB/52, dated 12th April 1952.

The Madras Civil Poineer Force Barracks at Bellary were transferred to the Police Dept. with effect from 21-11-1947 and were on till 1-2-51. The books of the Police Department. Those buildings were handed over to the P.W.Dept. on the ~~afternoon~~ forenoon of 2-2-1951.

2. In December 1947, the Collector, Bellary was requested (by the P.W. Deptt) to inform the Commissioner, Bellary Municipality that the Buildings referred to in para 1 above had been transferred permanently to the Police Dept. with effect from 21-11-1947 and that, therefore, the notices for demand for property tax (including for the half year ending 31-3-1948) should be sent in future to the I.G. of Police and not to the Collector. The Commandant, III Battalion, S.A.P. Unit, Bellary has reported that the demand notices for the property taxes on Madras Civil Poineer Force ~~Barrack~~ Buildings for the half years 1947-48 (2 nd Half) to 1950-51 (2nd Half) were accordingly received and paid by his Office.

3. The Commandant has now reported that the Municipal Commr., Bellary has sent him 7 supplemental demand notices for the same periods (from the 2nd half year of 1947-48 to the 2nd half year 1950-51) for a total value of Rs.921-9-0 being the taxes on land occupied by and appurtenent to M.C.P.F. Buildings. As to the circumstances under which the demand notices could not be issued during the relevant half year periods, the Commr. has stated that the land tax for the M.C.P.F. buildings was exempted by the Collector of Bellary for the duration of the war and that the matter was under correspondence for ascertaining the exact date of cessation of the Second World War. The Commandant has enquired ~~the I.G. of Police~~ whether the belated claim may now be admitted. ~~The I.G. of Police~~ As the claim for the taxes on land by the Municipal Commr. Bellary is a belated one and as there is no specific mention for the payment of the tax on land in the memo. on p.3 c.f., the I.G. has requested the specific orders of the Govt. for the payment of Rs.921-9-0 towards the taxes on land for the above buildings.

4. Under the Taxation Rules, the Municipal authorities

65232 Fol. III/52

can claim the arrears of any taxes due to them only for two half years immediately preceeding the current claim. There is no information in the file regarding the exact date on which the Municipal Commissioner claimed the arrears of tax for the land in question. It is seen from previous papers that the Bellary C.P.F. Barracks were vacant and not used by the Police Department. Therefore remission of tax upto 50% of tax will be admissible if notice of vacancy has been given to the Municipality. These particulars may be called for from the I.G.

A draft Memo. is submitted for approval. Local Administration and Fin. may see before issue.

20/5/52

L.A may be requested to indicate the correct action in regard to the taxes

20/5/52

L. A.

Fin.

L.A. Dept. Home No. 65232 Pol III/52 20.5.52

LOCAL ADMINISTRATION DEPARTMENT 19 MAY 1952 10913 SECRETARIAT, MADRAS

Please see the notes of Home Dept. above. Under rule 4 of Schedule IV to the M.D.M. Act, if it is found that a property has been inadequately assessed or inadvertently or improperly omitted from the assessment books the Ml. Cl. may direct the Commr. to amend the assessment books, provided such amendment shall be deemed to have taken effect on the earliest date either in the current half year or in the two half years immediately preceding it, on which the circumstances justifying the amendment existed. Demand notices may thereon be issued and the arrears collected. When demand notices are issued and the arrears of taxes remain uncollected, the arrears may be collected within a period of three years from the date of issue of demand

notices. In the present cases the demand notices have been for first time issued after a lapse of three years. As per rule 4 referred to above the Council can claim tax only for two half years immediately preceeding the half year in which demand notices were issued. The position stated by the Home Dept. at 'A' on P.2 above is therefore correct.

~~The draft memo below may be perused and~~ The file may be passed on to Finance u.o.

127838
14/7

30/6/52

2/7/52.

2.7.52

LA No: 18913-1A.
2.7.52

Fin (ExpB)

May be perused.

9/7/52

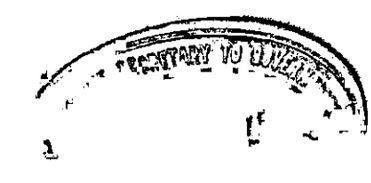
14/7/52

Home

Home Dept

10.7.52

The draft memo below may issue.



49165 Exp B/52

15.7.52

15.7.52

15.7.52

(Issued as Memo.No.65232-Police III/52-5, Home, d. 15-7-1952)

From the I.G. of Police, letter R.C.No. 1171/HB/52, dated 14-8-1952.

This file relates to the question of payment, to the Bellary Municipality, of a sum of ~~Rxx225~~ Rs. 912-9-0 towards the arrears of land ~~tax~~ ~~for the land~~ occupied by and appurtenent to M.C.P.F.Buildings from the second half of 1947-48 to the second half of 1950-51.

2. The M.C.P.F. Barracks at Bellary were transferred to the Police Department with effect from 21-11-1947 and were on the books of the Police Dept. till 1-2-1951. The Buildings were subsequently retransferred to the P.W. Dept. on the fore noon of 2-2-1951. The taxes on buildings in respect of M.C.P.F. ~~Buildings~~ barracks from the 2nd half of 1947-48 to 2nd half of 1950-51 were paid by the Commandant regularly. As regards the taxes on land occupied by and appurtenent to M.C.P.F. Buildings, the demand notices for the above period were received by the Commandant only on 6-10-1951. When the Municipal Commr., Bellary was asked by the Commandant, S.A.P. for the circumstances in which the demand notices could not be issued during the relevant half year periods, the Commr. stated that the land tax was exempted by the Collector of Bellary for the duration of the war and that the matter was under correspondence for ascertaining the exact date of cessation of the II World War.

3. Under the taxation rules, the Municipal Authorities can claim arrears of any taxes due to them for only two half years immediately preceding current claim. In the present case the Municipality claimed the taxes during the 2nd half year of 1951-52. It can, therefore, claim the arrears of tax on the land for the 2nd half of 1950-51 and the 1st half of 1951-52. As the buildings in question were on the books of the Police Dept. only till 1-2-1951, the Police Dept. has to pay the arrears only for the 2nd half of 1950-51. The I.G. of Police has also now stated that the amount to be paid by this Dept. is Rs.113-15-0 only for the 2nd half of 1950-51. The payment of this amount to the Bellary Municipality may be sanctioned.

4. L.A., P.W. and Fin. Departments may see for remarks.

26-8-52

27.8.52

LOCAL ADMN. SECRETARIAT, MADRAS

Home (P) G.O.65232 Police

(previous note of this D/F at pp 2-3 ante) L.A (A)

The case may be perused & passed on to P.W. Dn.

9.9.52

The payment of arrears of taxes by the Police Dept for the second half year of 1950-51 may be agreed to

12/9/52

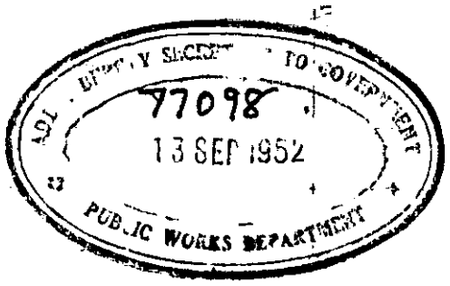
~~Secy~~

L.A.VO. 34810/52-1A
13.9.52.

12/9/52

P.W.D.

To A.D.S.



The notes of Home on p 4 ante may be perused. In view of the position stated therein, the Bellary Municipality is entitled to claim arrears of taxes for the second half of 1950-51 and 1st half of 1951-52. As the buildings in question were on the books of the Police Dept only till 1.2.51, Home dept ~~proposed~~ to sanction the payment of a sum of Rs 113-15-0 only representing the tax for the 2nd half of 1950-51. Since the buildings were subsequently retransferred to the P.W.D on the FN of 2.2.51, it is

announced that the P.W.D will have to pay the tax for the 1st half of 1951-52. It is therefore suggested that the Home Dept may be requested to consult the CE, before issuing final orders in the matter

(C)

L

Let H Section see & add its remarks.

19/9/52

Thro' H

22-9-52

In view of the notes of Home Deptt at 'K' & 'A' ante the Claim of the Bellary Municipality towards land tax restricted to two half years viz: 2nd half of 1950-'51 and 1st half of 1951-'52 has, it seems, to be borne by the Police Deptt and the P.W.D.

As suggested at 'L' above, Home Deptt may perhaps be requested to consult the CE before issue of final orders on the matter.

25.9.52

25.9.52

26-9-52

Fin

Fin (Exps)

P.W.D. Secretariat
Rec'd on
29 SEP 1952
70963/Fin/52-1

(Previous finance note in ¶ 3 above.)

The notes from ¶ 4 above may be perused. Finance may agree to the payment of arrears of land tax ¶ to the Bellary Municipality in respect of the P.W.D. buildings only for the second half of 1950-51. As regards the first half of 1951-52, Finance will no doubt let this deptt. see after consulting the C.E. as suggested at ¶ above.

SENIOR ASSISTANT SECRETARY, FINANCE DEPARTMENT
70963
29 SEP 1952
GOVERNMENT OF MADRAS

1-10-52 6-10-52

8/10/52

Home

9/10

1520 Fin no. 70963 Fin/52

9-10-52

Home Dept.

Please see this Dept's note on p. 4 ante and the notes of P.W. and the Fin. Dept. in continuation on pp. 5-6 ante. With reference to 'L' in P.W. Dept's note on p. 6 ante, a draft memo. is submitted for approval.

14.X.52

14.X.52 / 22.X.52

25.10.52

23.10.52

pp. 11-15 cf. (Issued as Memo. No. 65-232 Police III/52-2 Home, dated 23.X.1952)

From the Board of Rev. (L.R.), letter

p. 13 cf. No. A.1634/52-3, d. 22.X.1952

Please see the letter from the Board of Rev. at p. 13 cf. The Board considers that there is no case for

p. 13 cf. recommending sanction for the payment to the Bellary Municipality of the arrear claim for the property tax on M.C.P.F. grounds for the period for 1946-47 and 1947-48. It has already been decided that the Municipality can claim the arrears of tax for the 2nd half of 1950-51 and for the subsequent half years - Vide para 3, p. 4 ante. Thus no action seems called for on the letter from the Board of Rev. at p. 13 cf. A copy of the final orders may be sent to the Board in due course.

The C.E.'s reply to the memo. at pp. 11-12 cf. may be awaited - R.D. 23.11.52.

12.11.52

12.11.52

14.11.52

8267

65232 Pol III/52

(A)

From the C.E., P.W.D. (Bldgs.), letter No.8283 Wks/52-2, dated 30th December 1952.

This file relates to the question of payment, to the Bellary Municipality of a sum of Rs.911-9-0 towards arrears of tax on land occupied by and appurtenent to M.C.P.E. Buildings from 2nd half of 1947-48 to the 2nd half of 1950-51.

2. The M.C.P.E. Barracks, Bellary were transferred to the Police Dept. with effect from 21-11-1947 and were on the books of the Police Dept. till 1-2-1951 and the buildings were subsequently retransferred to the P.W.Dept. on the fore noon of 2-2-1951.

3. Under the taxation rules, the Municipal Authorities can claim arrears of any taxes due to them for only two half years immediately preceding current claim. In the present case the Municipality claimed the taxes during the 2nd half of 1951-52 and it can, therefore, claim the arrears of tax on the land for the 2nd half of 1950-51 and the first half of 1951-52. As the buildings in question were on the books of the Police Dept. only till 1-2-51, the Police Dept. has to pay the arrears only for the 2nd half of 1950-51. The I.G. of Police has also stated that the amount to be paid by his Dept. is Rs.113-15-0 only for the 2nd half of 1950-51. This Dept. have agreed to the payment of this amount to the Bellary Municipality. L.A., P.W. and Fin. Depts. have agreed with this Dept.

4. Since the buildings were subsequently retransferred to the P.W.Dept. on the F.N. of 2-2-51, the P.W.Dept. have presumed that the P.W.Dept. will have to pay the tax for the 1st half of 1951-52 and that Dept. have requested this Dept. to consult the C.E. before issuing the final orders. The C.E., P.W.D., who was consulted, has stated that the presumption of the Govt. is correct and that the property tax due to the Municipality during the year 1951-52 have been paid by the Executive Engineer, Bellary Division. No action is, therefore, necessary in respect of this period.

With reference to 'A' above, a draft order is submitted for approval. L.A., P.W. and Fin. Depts. may see for acceptance.

B.2-3-53 LW 13.2.53

16.2.53 LA/PW/Fin

Hand to 65232 Pol III/52

LOCAL ADMINISTRATION DEPARTMENT 7948 17 FEB 1953 SECRETARIAT, MADRAS

LAD
A. 9

G

[The previous note of this Dept. is on p 5 above]

The note of the Home Dept on p 8 above may be perused and the draft order below may be passed and the file passed on to P.W.D. No.

Draft accepted

RK
28/2/53

PW

P.W.(G2)

(Last seen by this desk on pp 5-6 ante).
The further notes at pp 6-9 above may be perused. The draft order below may be accepted and the file may be passed on to Finance.

27.2.53.

Fin.

Fin (KKPS)

(Finance last noted on p 6 above)
The draft order below may be accepted.

13/3/53

Home (RK III)
Dept

The draft order below may now be issued.

13/3/53

17.3.53

14/3/53

I am directed

P.W.D. No 17702 G/53. 1
28.2.53

11.3.53

W 3.53

No 10552 Dept 87

14/3/53.

55564
14/3

14 MAR 1953
17701
LA. No: 794-9-1A
24.2.53.

24 FEB 1953
26/2/53.
26.2.53

24 FEB 1953
16554

whether we can refuse
payment to Municipality
for the first half year of 1950-51
on the ground that
the demand which was
not in time for what exactly
is the amount involved

Will ref. to A above it is submitted that a sum of Rs. 921-5-0 has to be paid to the Bellary municipality towards arrears of tax on land occupied by and appurtenant to the M.C.P.F. buildings from the 2nd. half of 1947-48 to the 2nd. half of 1950-51. Out of the above amount it is proposed to pay a sum of Rs. 113-15-0 only for the 2nd. half of 1950-51 and to withhold the payment of the balance of Rs. 807-10-0.

P I S F.

A and P & A

921-5-0
113-15-0
807-10-0

2. Under the taxation rules, the Municipal authorities can claim arrears of any taxes due to them for only two half years immediately preceding the current claim. Strictly speaking, the Govt need not pay anything more than Rs 113-15-0 to the Bellary municipality towards the land tax. ~~In the circumstances detailed by the D.S. it is for other authorities this dept may agree to the payment of the entire amount of Rs 921-5-0 to the Bellary municipality towards the land tax.~~

Para 3 and P & A

(P.T.O.)

A L.A., P.W. and Fin. may be seen in connection with remarks.

12/4/53

24.4.53

12.8.53

L.A. / P.W. / Fin.

This file was destroyed in accordance with Part VI. Directions 1949

A.S. is presumably referring to the file relating to the exemption from payment of lighting tax for the Armed Reserve Line and not Pulangsan Station since removed. The file is limited to this. There is no other file regarding exemption from payment of Tax for Lands and Bldgs.

23.4.53

Home No. 65232 Vol III/52-14

20-4-53

LOCAL ADMINISTRATION DEPARTMENT
20358
24 APR 1953
RECEIVED

L.A.I
A.

Last seen by this Dept. sup. 9 above.

The D.S. Home has raised a point whether the Govt is justified in refusing the payment of the property tax due to Bellary Municipality for the first half-year of 1950-51 on the formal ground that the demand notice was not in time.

2. According to rule 4(2) of Schedule IV to the M.D.M. Act 1920, a municipal Council can claim arrears of any taxes due to it for only two half-years immediately preceding the current claim. In the present case the Municipality has claimed

2. The arrears of the property tax due to it from the ~~new~~ half-year 1947-48 to the second half-year of 1951-52. The Council can according to the rules claim the property tax for the second half-year of 1950-51 and the first half-year of 1951-52; and the claim for the tax for ~~1950~~ the first half-year of 1950-51 and prior is time-barred. It has been proposed to sanction the arrears of tax due to the multy amounting to Rs 113-15-0 for the second half-year of 1950-51, as it has been reported that the tax due to for 1951-52 has already been paid by the Executive Engineer, Bellary Division.

3 However attention in this connection is invited to a ruling by the Privy Council which held in a case that "the ~~attitude~~ attitude of Govt in the matter was to be reprobated; that it is discreditable on the part of a great Govt to defend its retention of the proceeds of an illegal levy on the ground of limitation; that the defence should not have been raised and that the money should have been refunded". In the present case the arrears of taxes claimed by the mulg is what is legally due to it. In the circumstances it is for orders whether the claims of the Mulg for the arrears of tax due to it from the second half-year 1947-48 to the second half-year of 1950-51 amounting to Rs 921-9-0 may be supported in this Dept. After orders the file may be passed on to RW 2 Sec.

28-4-53.

29/4/53

Under the MDM Act,

A. 1. issued

Action 1 & 2 issued

8:5:53

A

See below

16.5.53

the buildings should be assessed to property tax together with the land occupied by and appurtenant to the buildings. In this case, the mpty raised a supplemental demand in respect of the land, the tax on the buildings having been paid regularly. There is no justification to meet such supplemental demands made out of time. The supplemental demand (ie tax on land alone) for the half-years prior to the second half of 1950-51 need not be paid.

16.5.53 Secy

PW

X

F/

1833 — P.W

Ltr no: 20858-1A
18-5-53.

ADDL. DEPUTY SECY. 18 MAY 1953 PUBLIC WORKS DEPARTMENT

46665

PWD(G2)

This Deptt last saw the Case at the middle of p 9 ante. The remarks of D.S. Home on p 10 ante & the note of L.A. Deptt at pp 11-13 ante may be perused. In the circumstances this Deptt may agree with the views of L.A. on p 13 ante. After orders are passed the file may be passed on to Finance Deptt.

N
26.5.53 X 1 to 13 ante

21.5.53

26.5.53

Fin.

PWD U.O.
46665-G/53-1
26.5.53

Finance (E.B.) Deptt.

(Previous finance note on p. 9 above)

The further notes on pages 10-14 above may be perused. The views of L.A. at X on p. 13 above may be concurred in. [The draft order below has already been accepted in this Deptt.]

ADDITIONAL DEPUTY SECRETARY TO GOVERNMENT
26 MAY 1953
4318-3
FINANCE DEPARTMENT

25/5/53

27/5/53

Home Deptt.

Fin. U.O. 43183-B-1
29.5.53

[Previous note at pp. 10-11 above]

The subsequent note of L.A. P.W. and Fin. Deptts. at pp 11-14 above may be perused. ~~The draft order below may now be issued.~~

1/6/53 It is for order whether this Deptt may also agree with the remarks of the L.A.D at 'X' on p. 13 ante. If so, the draft order already mtd. may issue.

ADDITIONAL DEPUTY SECRETARY TO GOVERNMENT
1151 OE
30.5.53
FINANCE DEPARTMENT

X Sent for illus

1-6-53

Maysrim
1/6
1.6.53

Issued as G.O. Ms. No. 2047 H. dated 22.6.53